

The Property Tax Division of the Utah State Tax Commission performs the following functions:

- Assessment and apportionment of value for all mines, utilities and railroad properties
- General assistance and supervision of locally administered assessments and collection of real and personal property taxes
- Audit of locally assessed personal property accounts
- Audit of locally assessed real property through sales ratio studies
- Certification of local tax rate setting process and "truth in taxation"
- Appraiser training and certification
- Development and maintenance of written Standards of Practice for all aspects of local tax administration